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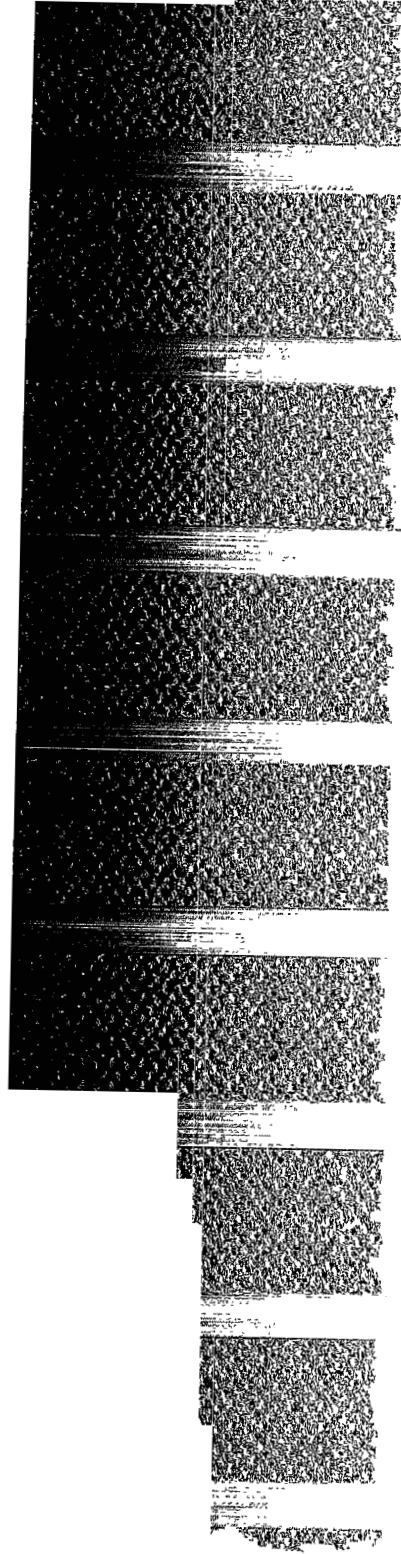
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JOINT AUDIT: LESSONS LEARNED

AUDIT OF A
CHILD DAY CARE PROGRAM
BY FEDERAL, STATE
AND LOCAL AUDITORS



The pamphlet "Standards for Audit of Governmental Organizations, Programs, Activities & Functions" is for sale by the Superintendent of Documents; stock number 020-000-00110-1.

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PREFACE

In 1972 the U.S. General Accounting Office (GAO) issued "Standards for Audit of Governmental Organizations, Programs, Activities & Functions." The principal objective of the standards is to help Federal, State, and local audit organizations improve the scope and quality of their audits.

Since issuing the standards, GAO has issued some publications explaining and supplementing the standards and demonstrating how auditing can improve the efficiency and effectiveness of government operations and programs. These publications are identified on the inside of the front cover.

As Federal, State, and local governments' responsibilities for managing public programs increase, the demand for expanded scope audits will increase. Federal, State, and local audit organizations may meet these demands by developing or expanding their own organizations, by relying on audits done by other organizations, and by jointly auditing a program or activity.

This booklet illustrates some areas that should be considered before and during joint audits to make them more timely, responsive, and effective.

A joint audit creates several unique problems. This is expected since the organizations often have different audit interests, needs, philosophies, policies, and procedures.

Agreements must be reached and commitments made at the beginning of the audit to provide for successful audits. These agreements and commitments include

- identifying and agreeing on the audit objectives;
- agreeing on the type of audit to do (i.e., financial and compliance, economy and efficiency, or program results);
- establishing and assigning lines of responsibility for managing and supervising the audit;
- committing the necessary resources;
- agreeing on who will write, sign, and issue the audit report as well as agreeing on the report's format and general contents;
- agreeing on how legal issues will be resolved; and
- agreeing on how the staff will be oriented, trained, and supervised.

A written agreement should be prepared, and signed by the officials from the participating organizations, stating the agreements reached and the commitments made. This agreement should reduce future disagreements or misunderstandings among them concerning the decisions and commitments. (See app. III, Joint Audit Agreement Checklist.) In the case involved here, the officials did not prepare a written agreement. They felt that the minutes of their meetings would serve as a record of the decisions and commitments.

After the initial agreements and commitments, other agreements must be reached. These include

- the specific area of the program to audit,
- how to gather evidence,
- report organization and contents, and
- the draft report and acceptance of the final report.

This case study is based on an audit initiated by the Mid-Atlantic Intergovernmental Audit Forum and was made by the staffs of four audit agencies representing the Federal, State, and local levels, all in Pennsylvania.

We believe that this information will help other Federal, State, and local audit organizations contemplating joint audits.



April 1980

Comptroller General
of the United States

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CHAPTER 1

INTRODUCTION

INCREASED DEMAND FOR INFORMATION

The large increase in the number of government programs has created an increased demand for information by officials at all levels of government and by citizens. This demand requires government auditors to work together because of limited audit resources. One way to achieve this is through joint audits. This joint audit of a large federally assisted day care program in Pennsylvania provided information needed at the local level and also dealt with questions and issues of interest to the State and Federal levels.

PARTICIPATING AUDIT ORGANIZATIONS

The joint audit was made at the request of the Mid-Atlantic Intergovernmental Audit Forum, 1 of 10 regional forums established throughout the country to bring together representatives of Federal, State, and local audit organizations. The forum initiated the audit to further the

- acceptance and use of the "Standards for Audit of Governmental Organizations, Programs, Activities & Functions" (GAO audit standards);
- intergovernmental cooperation and coordination being encouraged through the audit forums;
- relationship between the audit organizations involved; and
- understanding of Federal, State, and local audit objectives.

Four governmental audit agencies in Pennsylvania—GAO's Philadelphia regional office; the Department of Health, Education and Welfare's (HEW's) Region III Audit Agency; the Pennsylvania Auditor General; and the Philadelphia City Controller—volunteered to participate.

SELECTION OF PROGRAM TO AUDIT

The federally assisted Get Set Day Care Program in Philadelphia was selected for audit because of the size of the program expenditures and because each participating organization had responsibilities for auditing the program.

Title XX of the Social Security Act authorizes Federal grants to States for child care programs to help welfare families move from dependency to economic self-support. Social service programs funded under Title XX are extensive and include day care for children.

Child care services may be provided in several ways. States are authorized to operate programs directly or to purchase the services from public agencies, private nonprofit organizations, proprietary organizations, or individuals.

The Pennsylvania Department of Public Welfare contracts for day care services with local school districts, county commissioners, and private organizations. HEW funds up to 75 percent of the cost; the State and local governments fund the rest.

Since 1969 the Department of Public Welfare has awarded annual contracts to the Philadelphia School District to provide day care for preschool and school-age children in Philadelphia. Get Set is a School District day care program for about 4,600 children costing about \$20 million annually since 1975.

HEW's Region III Office of Human Development Services, the Pennsylvania Department of Public Welfare, and the Philadelphia School District each had specific responsibilities for administering the Get Set program.

The audit report, issued in March 1978, was signed by an official of each of the four audit agencies.¹ (See apps. I and II for the foreword from the report and a summary of the findings.) The report was addressed to the top official of each agency audited.

The report identified problems in administering the program and included recommendations for corrective action. It also included the audited agencies' comments and the corrective actions taken or planned.

THE CASE STUDY

This case study discusses the lessons learned and the experiences gained during this audit. Chapters 2 and 3 highlight some areas that are especially important in a joint audit. Also presented in these chapters are the actual experiences of the participants in these areas. The lessons learned from this audit by the participants are summarized in chapter 4.

¹"Report on the Administration of the Get Set Day Care Program in Philadelphia, Pennsylvania," March 1978.

CHAPTER 2

AGREEMENTS AND COMMITMENTS BEFORE STARTING A JOINT AUDIT

To provide a sound basis for an audit, certain agreements must be reached and commitments made before it starts because the participating organizations often have different audit interests, needs, philosophies, policies, and procedures.

This chapter highlights some things that should be agreed on or accomplished before starting a joint audit. Also presented are the actions taken by the officials from the four participating organizations and the auditor-in-charge.

TYPE OF AUDIT AND THE AUDIT OBJECTIVES

What Should Be Agreed To

Before engaging in a joint audit, officials from the prospective participating organizations must discuss the feasibility of jointly auditing a particular program, activity, or function. Some other approach may be more suited to their collective or individual needs. Once agreement has been reached, all aspects affecting the audit, including the participants' audit objectives, must be fully explored and agreed to before the audit begins. In addition, the participants must agree on whether to perform one or more of the three elements of auditing identified in the GAO audit standards.

What Was Agreed To

Because the participants had volunteered to perform the audit as a test case, they did not fully discuss the feasibility of performing the audit. However, officials from the organizations discussed the problems involved and agreed that a joint audit of a child day care program in which they had mutual audit interests would satisfy their organizations' needs. Besides fulfilling their individual audit responsibilities, the participants agreed on the following supplemental objectives:

- Provide audit training to the respective staffs.
- Reduce duplicate and overlapping audit coverage.
- Further the acceptance and use of the GAO audit standards.

The officials recognized that the day care program was large and they would have to select some specific area to audit. They decided to agree on an area after the audit staff had made a survey.

The officials agreed to perform all three elements of auditing—financial and compliance, economy and efficiency, and program results.

The purposes of the audit were to determine whether

- the program was accomplishing its objectives,
- program expenditures were being recorded and reported properly,
- resources were being managed efficiently and economically, and
- applicable laws and regulations were being complied with.

The audit was made in accordance with the GAO audit standards and included all three elements of auditing identified in the standards.

LINES OF AUTHORITY

What Should Be Agreed To

Consideration must also be given to how the audit will be managed. For example, the participants must agree

- whether officials from the participating organizations will act as a committee and jointly manage the audit or
- whether one official will be given the overall management responsibility.

The participants must also agree on who is going to be responsible for day-to-day planning and directing of the audit. For example:

- Will the officials act as a committee and be jointly responsible?
- Will one official be given the overall responsibility?
- Will the officials select a person (i.e., auditor-in-charge) to be responsible?

What Was Agreed To

The officials from the four organizations agreed to jointly manage the audit. They decided to use a single audit staff, headed by an auditor-in-charge, who would have full responsibility for the day-to-day planning and directing of the audit.

COMMITMENT OF RESOURCES

What Should Be Agreed To

The participants must at a minimum agree on who will provide audit staff, how many will be provided, how long they will work, and what qualifications they must have. They must also agree on who will provide typing and printing services.

What Was Agreed To

The officials agreed to each assign two auditors to the team and to assign them for the time it took to complete the audit. Each agreed to provide whatever support and administrative services were needed.

REPORTING REQUIREMENTS

What Should Be Agreed To

The reporting requirements must be identified and agreed to so that they will be adequately and promptly fulfilled. Some items that should be considered are:

- Individual reporting requirements (e.g., report format, distribution).
- Special reporting requirements (e.g., audit reports must contain an opinion along with the auditee's financial statements).
- Reporting disclosure restrictions (e.g., information prohibited from disclosure by the Privacy Act).
- Whether one report will meet the reporting requirements of all participants or whether more than one will be necessary.
- Who will write, review, and sign the report(s).
- Who will print and distribute the report(s).
- How problems encountered while writing the report(s) will be resolved.

What Was Agreed To

The officials from the four organizations agreed on some of the above items. They agreed that one overall report would be issued and

- financial statements and opinions on them would be included in it,
- the audit staff would write it,
- each official would review and sign it,
- the findings and recommendations would be directed to the auditee(s), and
- the officials would jointly resolve reporting problems.

In addition, they agreed on who would print and distribute the report.

The officials also discussed their individual reporting requirements in general terms and agreed the report would be written to satisfy the requirements of the four organizations, even though the specific requirements were not identified. They did not agree on the report format, etc. Neither did they consider reporting disclosure restrictions. This lack of agreement proved troublesome.

RECOGNIZING AND RESOLVING LEGAL ISSUES

What Should Be Agreed To

Legal issues quite often surface during an audit, particularly about grant terms and financial requirements. Therefore, it is important for the participants to agree on how legal issues will be resolved.

What Was Agreed To

The participants did not agree on how legal issues would be resolved. Some legal issues were identified during the audit relative to compliance with Federal and State regulations. Delays in obtaining legal interpretations resulted in delays in completing the audit.

STAFF ORIENTATION, TRAINING, AND SUPERVISION

What Should Be Agreed To

It is quite likely that the joint audit participants will have different experiences, and their organizations will have different policies and procedures. Therefore, they must establish the lines of supervision and insure that the staff is oriented in such areas as

- purposes and objectives of the audit,
- individual responsibilities, and
- policies and procedures to follow.

Training and supervision are an important part of any audit, and in a joint audit they may require even more attention because the staff is from different audit organizations. Since training, experience, and other qualifications vary among auditors, specific assignments must be commensurate with skills while also exposing the staff to all phases of the audit work. Supervisors have the responsibility for ensuring that less skilled staff members receive training and guidance in doing their work. They should see that the staff members clearly understand their duties and what the work is expected to accomplish.

What Was Agreed To

The auditor-in-charge was assigned the responsibility for orienting, supervising, and training the staff. He divided the audit into four segments, each headed by a senior auditor. Each senior was responsible for supervising and training the assigned staff.

The participants agreed that one objective was to provide training. To provide maximum training, each junior staff member was assigned to an audit phase in which the member had little experience. This worked well for the most part; however, several auditors subsequently had to be reassigned to their areas of expertise to complete the audit.

The junior staff members were routinely briefed on the audit progress and the findings being developed.

AGREEMENTS AND COMMITMENTS WHILE AUDIT IS BEING DONE

Other agreements must be reached during a joint audit to successfully complete it.

SELECT SPECIFIC AREA OF THE PROGRAM TO AUDIT

What Should Be Agreed To

One critical issue is selecting the specific area to audit. In some instances the participants will know the specific program, activity, or function they want to review. In other instances, as was the case in this joint audit, the participants will have only a broad area in mind at the start of the audit and will want to do some preliminary work—commonly called a survey—before selecting a specific area.

The audit survey¹ is an effective method to help identify the specific audit areas. It is a fast process for gathering information, without detailed verification, on the organization, program, activity, or function being audited. It is designed to

- identify problems warranting additional review and
- obtain information for use in planning and accomplishing the audit.

Once a specific program, function, or activity (area) is selected, the participants should agree on the scope of the work. In determining this they should consider the

- staff resources needed,
- time frames for completing the audit,
- audit area, and
- needs of the participating organizations.

What Was Agreed To

The staff surveyed the child day care programs in Philadelphia and recommended that the Get Set Day Care Program, administered by the Philadelphia School District, be audited. Agreeing that they each had an audit need that could be fulfilled by a single audit of the program, the officials from the four organizations accepted the staff's recommendation.

¹The concepts and procedures of the audit survey are discussed in GAO Audit Standards Supplement No. 11 entitled, "The Audit Survey—A Key Step in Auditing Government Programs."

DEVELOPMENT OF EVIDENCE

What Should Be Agreed To

Developing sufficient, competent, and relevant evidence to afford a reasonable basis for the auditor's opinions, conclusions, and recommendations requires that a uniform and systematic approach be followed during the audit. This is especially important in a joint audit because different audit organizations may differ on what is sufficient, competent, and relevant evidence. While the procedures to follow in gathering evidence and the method of preparing and indexing the workpapers must be agreed to before the audit begins, unanticipated problems will often arise. Thus the participants need to arrange for dealing with them.

What Was Agreed To

One of the first tasks given to the audit staff by the officials was to agree to a uniform and systematic approach in gathering evidence. This minimized problems encountered during the audit. For example, the lack of complete and adequate records required the staff to employ different audit techniques to obtain competent evidence, and the complexity of the findings required special attention as to what was sufficient and relevant evidence.

REPORT ORGANIZATION AND CONTENTS

What Should Be Agreed To

The officials from the participating organizations should, before the drafting of the report, discuss the findings, tentative conclusions, and recommendations and agree on the report format and contents. This will facilitate drafting the report and avoid delays in the acceptance of the draft report by the officials.

What Was Agreed To

The findings were discussed by the officials several times before completion of the audit. Each time they attempted to agree on how the findings and recommendations should be presented in the report, but no agreement was reached.

At the last meeting, the auditor-in-charge proposed an outline for the report. The officials still could not agree on the report format and instructed the auditor-in-charge to prepare the draft report, which would be sent to them for review and comment.

ACCEPTANCE OF DRAFT AND FINAL REPORT

What Should Be Agreed To

The participating officials must decide whether to obtain the audited agencies' comments on the draft. If they agree to do this, they must decide

- how long the agencies will have to comment and
- how their comments will be handled in the final report.

Once agencies' comments are obtained and incorporated, as appropriate, in the final report, the draft should be submitted to the officials from the participating audit organizations for final approval.

What Was Agreed To

The initial draft report was submitted to the four officials about 3 months after completion of the audit. Two revised drafts were required before the officials approved the report. These revisions were made to satisfy the officials' comments and to resolve the differences in the reporting requirements among the four organizations.

This delayed the completion of the draft report and the issuance of the final report. The main reasons for the delay were:

- Difficulty agreeing on the report format and contents.
- Disagreement over the goals of the audited program as stated in the draft report.
- Resolving legal issues on whether the grantee had complied with regulations.
- Difficulty in arranging group meetings to discuss and resolve reporting problems.

The four officials agreed to obtain comments from the audited agencies and include appropriate comments in the final report. Comments were subsequently solicited, received, and included in the final report, which was signed by each official.

CHAPTER 4

LESSONS LEARNED

This case study points out some areas that should have been considered before and during the audit. Proposals for joint audits should be judged on the merits and circumstances of the situation and should be performed only when the audit organizations have a mutual interest in the audit.

The agreements reached at the beginning of the audit created the proper framework and environment to effectively plan and perform the audit.

Agreeing on a uniform and systematic approach in gathering evidence enabled the staff to minimize the problems they encountered.

Assigning staff members to audit phases in which they had little experience allowed them to receive the maximum supervision and training for personal development, while completing the audit in a timely and satisfactory manner.

Even though restrictions on reporting disclosures were not a problem during this audit, the officials from the participating organizations should have considered them since information that deals with health, education, and welfare programs may be prohibited from disclosure under the Privacy Act.

Failing to anticipate legal issues that might surface during the audit and deciding on how they would be resolved delayed the completion of the audit.

Some problems that delayed the acceptance of the draft report and the issuance of the final report should have been resolved before the report was drafted. For example, the participants should have

- identified the specific reporting requirements and agreed on the report format and how the findings and recommendations should be presented in the report at the beginning of the audit,
- agreed on the report contents before drafting the report,
- agreed on the goals of the program before the program results element of the audit began, and
- obtained legal opinions on compliance with regulations before drafting the report.

The results of this joint audit were reported in a single report. However, because of the difficulties experienced in having an official of each participating organization sign the report, having one official sign it may be better. The other officials could then distribute the report with a transmittal letter, endorsing the report in part or in full.

The four officials concluded that joint audits are feasible if the audit scope and objectives are commensurate with the needs and mutual interests of the participants. They felt that effective planning is essential to the success of a joint audit. Further, they believed that the number of audit organizations involved should be limited (e.g., two), and that the scope should be kept to a minimum.

The officials identified the following benefits of the joint audit:

- It trained staffs in performing expanded scope audits.
- It improved relationships among governmental audit levels.
- It expanded audit coverage of governmental programs.
- It reduced duplication of audit effort.

The audit established a closer relationship between the participating agencies, and the following actions were begun as a result of the audit.

- Two organizations began another joint audit of an organization receiving Federal and State funds.
- A system was established to circulate audit reports and audit plans among the participating organizations.

APPENDIX I

Foreword from the "Report on the Administration of the Get Set Day Care Program in Philadelphia, Pennsylvania," of March 1978.

The combined staffs of four governmental audit agencies—Federal, State, and city—located in Pennsylvania made this broad scope review of the largest federally assisted day care program in Pennsylvania.

The Philadelphia Regional Office of the General Accounting Office; the Regional Audit Agency, Region III—Philadelphia, Department of Health, Education and Welfare; the Auditor General of Pennsylvania; and the Philadelphia City Controller undertook the review to determine whether

- the program was accomplishing its objectives,
- program expenditures were recorded and reported properly, and
- resources were managed efficiently and economically.

In all three areas, the audit staffs also noted whether applicable laws, regulations, and procedures were being complied with.

CONTRACTUAL SERVICES AND PROGRAM ADMINISTRATION

The Pennsylvania Department of Public Welfare contracts for day care services with local school districts, county commissioners, and private organizations. These service contracts are funded up to 75 percent with Federal funds, received from the Department of Health, Education and Welfare, and 25 percent with State and local funds.

Since 1969, the Department of Public Welfare has awarded annual contracts to the Philadelphia School District to provide day care services to preschool and school-age children in Philadelphia. Get Set, the largest program in Pennsylvania, is a School District day care program for about 4,500–4,700 children costing about \$20 million a year from fiscal years 1975 through 1977. For each of these years, the cost amounted to over 30 percent of the total day care costs for the entire State.

At the time of our review, the Regional Commissioner of the Social and Rehabilitation Service, Secretary of the Pennsylvania Department of Public Welfare, and the Superintendent of the Philadelphia School District had specific responsibilities for the administration of the Get Set program.

In April 1977, the Social and Rehabilitation Service was disestablished as part of a major reorganization and realignment of functions within the Department of

Health, Education and Welfare. Responsibility for administering programs funded under title XX is transferred to the Office of Human Development Services. The Regional Administrator, Office of Human Development Services, Region III has replaced the Regional Commissioner of SRS.

COOPERATIVE EFFORT

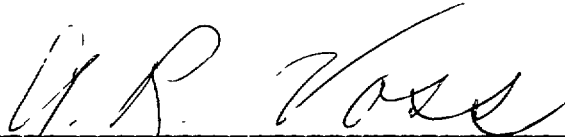
This audit was made at the request of the Mid-Atlantic Intergovernmental Audit Forum, one of 10 regional forums established throughout the country to bring together representatives of Federal, State, and local audit organizations.

The Get Set program was selected because of the magnitude of program expenditures and because all four audit agencies have certain responsibilities for auditing the program.

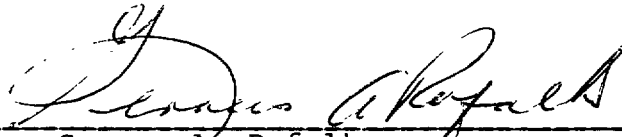
REPORTING

The results of the joint audit are set forth in this report. The findings and recommendations are addressed to the top official of each agency audited—the Acting Regional Administrator of the Office of Human Development Services, Region III; Secretary of the Department of Public Welfare, and the Superintendent of the Philadelphia School District.

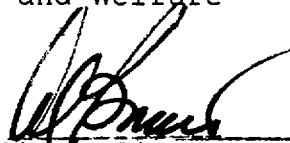
The report identifies several serious problems in the administration of the Get Set program and contains specific recommendations on the corrective action needed for program improvements. It also includes the audited agencies' pertinent comments on the findings and the corrective actions each agency has taken and/or plans to take to implement the recommendations.



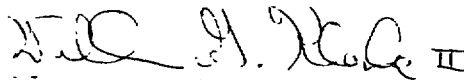
Allen R. Voss
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Region III, Philadelphia
Department of Health, Education
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Al Benedict
Auditor General
Department of the Auditor General
Commonwealth of Pennsylvania



William G. Klenk II
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City Controller's Office
Philadelphia, Pennsylvania

APPENDIX II

Summary of the Findings in the “Report on the Administration of the Get Set Day Care Program in Philadelphia, Pennsylvania”

- Get Set’s effectiveness in achieving Federal economic goals should be evaluated.
- The Department of Public Welfare should take effective control in administering the program.
- Procedures to control and expedite eligibility determinations should be strengthened.
- Improvements are needed in licensing Get Set Centers.
- Financial accountability needs to be improved.
 - Major cost variances from approved budget should be justified.
 - Improvements are needed in accounting controls over Get Set costs.
 - Payroll operations need to be more effectively controlled.
 - Expanded scope audits should be performed.

APPENDIX III

Joint Audit Agreement Checklist

The following areas, as a minimum, should be included in the written agreement.

- Participating audit organizations.
- Specific organization, program, activity, or function to audit.
- Audit purposes and objectives.
- Type of audit (e.g., financial and compliance, economy and efficiency, or program results).
- Audit scope.
- Reporting requirements.
- Responsibilities of the participating organizations.
- Commitment of staff and administrative support.
- Estimated time frames for the audit.
- Resolution of legal issues.
- Staff orientation, training, and supervision.

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